



Order Filed on December 20, 2023  
by Clerk  
U.S. Bankruptcy Court  
District of New Jersey

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY  
Caption in Compliance with D.N.J. LBR 9004-1

**LOWENSTEIN SANDLER LLP**

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*Counsel to the Liquidating Trustee*

In re:

NEW ENGLAND MOTOR FREIGHT, INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 19-12809 (JKS)

(Jointly Administered)

**ORDER SUSTAINING THE LIQUIDATING TRUSTEE'S TWELFTH  
OMNIBUS OBJECTION TO CERTAIN (I) SUPERSEDED CLAIMS AND  
(II) DUPLICATIVE CLAIMS**

The relief set forth on the following pages, numbered two (2) through three (3), and Exhibit A and Exhibit B, is hereby **ORDERED**.

**DATED: December 20, 2023**

  
\_\_\_\_\_  
Honorable John K. Sherwood  
United States Bankruptcy Court

<sup>1</sup> The Debtors in these Chapter 11 Cases (as defined herein) and the last four digits of each Debtor's taxpayer identification number are as follows: New England Motor Freight, Inc. (7697); Eastern Freight Ways, Inc. (3461); NEMF World Transport, Inc. (2777); Apex Logistics, Inc. (5347); Jans Leasing Corp. (9009); Carrier Industries, Inc. (9223); Myar, LLC (4357); Mylon, LLC (7305); Hollywood Avenue Solar, LLC (2206); United Express Solar, LLC (1126); and NEMF Logistics, LLC (4666).

Page: 2  
Debtor: New England Motor Freight, Inc., *et al.*  
Case No.: 19-12809 (JKS)  
Caption: Order Sustaining the Liquidating Trustee's Twelfth Omnibus Objection to Certain Claims (I) Superseded Claims and (II) Duplicative Claims

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Upon the twelfth omnibus objection (the "Omnibus Objection")<sup>2</sup> of the Liquidating Trustee in the above-captioned Chapter 11 Cases seeking entry of an order, pursuant to sections 105(a) and 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rules 3007-1 and 3007-2, disallowing and expunging the Superseded Claims listed on Exhibit A to this Order and the Duplicative Claims listed on Exhibit B to this Order for the reasons set forth in the Omnibus Objection; and the Court having jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334; and venue being proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409; and consideration of the Omnibus Objection being a core proceeding pursuant to 28 U.S.C. § 157(b); and it appearing that proper and adequate notice of the Omnibus Objection has been given and that no other or further notice is necessary; and upon the record herein; and the Court having determined that the relief sought by the Omnibus Objection is in the best interests of the Liquidating Trustee, their estates, and creditors; and after due deliberation and good and sufficient cause appearing therefor;

**IT IS HEREBY ORDERED THAT:**

1. The Omnibus Objection is SUSTAINED as set forth herein.
2. The Superseded Claims listed on Exhibit A to this Order and the Duplicative Claims listed on Exhibit B to this Order are hereby disallowed and expunged in their entirety.
3. For the avoidance of doubt, nothing in the Omnibus Objection or this Order shall be deemed or construed to (a) constitute an admission as to the validity or priority of any claim against the Liquidating Trustee, (b) an implication or admission that any particular claim is of a type specified or defined in this Order or the Omnibus Objection, and/or (c) constitute a waiver of the Liquidating Trustee's rights to dispute any claim on any grounds, including with respect to

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<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Omnibus Objection.

Page: 3  
Debtor: New England Motor Freight, Inc., *et al.*  
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the "Amended Claims" and "Surviving Claims" listed on Exhibit A and Exhibit B to this Order, respectively.

4. The Liquidating Trustee, its claims and noticing agent (Donlin Recano and Company, Inc.), and the Clerk of this Court are authorized to take any and all actions that are necessary or appropriate to give effect to this Order.

5. The objection to each claim addressed in the Omnibus Objection and as set forth on Exhibit A and Exhibit B attached hereto constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each claim that is the subject of the Omnibus Objection and this Order. Any stay of this Order pending appeal by any claimants whose claims are subject to this Order shall only apply to the contested matter that involves such claimant and shall not stay the applicability and/or finality of this Order with respect to any other contested matters addressed in the Omnibus Objection and this Order.

6. The requirement set forth in Local Rule 9013-1(a)(3) that any motion or other request for relief be accompanied by a memorandum of law is hereby deemed satisfied by the contents of the Omnibus Objection or otherwise waived.

7. Notwithstanding any applicability of any of the Bankruptcy Rules, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

8. The Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation of this Order.

**EXHIBIT A**

**AMENDED CLAIMS PER CLAIM AGENT**

Debtor Name	Creditor Name & Address	Amended Claim							Amending Claim						
		Claim No.	Date Filed	Secured	Administrative	Priority	General Unsecured	Total Claim Amount	Claim No.	Date Filed	Secured	Administrative	Priority	General Unsecured	Total Claim Amount
NEW ENGLAND MOTOR FREIGHT, INC.	AL WARREN OIL CO INC JEROME A PISZCZOR P O BOX 2279 HAMMOND, IN 46323	598	5/28/2019	\$ -	\$ -	\$ -	\$ 2,462	\$ 2,462	1178	6/20/2019	\$ -	\$ -	\$ -	\$ 14,592	\$ 14,592
NEW ENGLAND MOTOR FREIGHT, INC.	AMTRAK SOPHIA REE LANDMAN CORSI BALLAINE AND FORD PC 120 BRAODWAY 13TH FL NEW YORK, NY 10271	895	6/14/2019	\$ -	\$ -	\$ -	\$ 18,025	\$ 18,025	1107	6/18/2019	\$ -	\$ -	\$ -	\$ 26,159	\$ 26,159
NEW ENGLAND MOTOR FREIGHT, INC.	ARAMARK UNIFORM AND CAREER APPAREL LLC FKA ARAMARK UNIFORM AND CAREER APPAREL INC HAWLEY TROXELL ENNIS AND HAWLEY LLP, PO BOX 1617 BOISE ID	113	4/3/2019	\$ -	\$ -	\$ 29,732	\$ 5,715	\$ 35,448	1300	9/9/2019	\$ -	\$ -	\$ -	\$ 5,715	\$ 5,715
NEW ENGLAND MOTOR FREIGHT, INC.	BRIGGS*HOWARD 6 BICENTENNIAL WAY N. PROVIDENCE, RI 02911	770	6/10/2019	\$ -	\$ -	\$ -	\$ -	\$ -	1321	11/29/2019	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
NEW ENGLAND MOTOR FREIGHT, INC.	ERIE INSURANCE EXCHANGE SECOND LOOK INC 360 MOTOR PKWY STE 500 HAUPPAUGE, NY 11788	823	6/10/2019	\$ -	\$ -	\$ -	\$ 8,215	\$ 8,215	822	6/10/2019	\$ -	\$ -	\$ -	\$ 8,215	\$ 8,215
NEW ENGLAND MOTOR FREIGHT, INC.	FL- DEPT OF REVENUE FREDERICK F RUDZIK ESQ PO BOX 6668 TALLAHASSEE, FL 32314-6668	3	2/19/2019	\$ -	\$ -	\$ 2,013	\$ 128	\$ 2,141	1324	12/6/2019	\$ -	\$ -	\$ -	\$ -	\$ -
NEW ENGLAND MOTOR FREIGHT, INC.	GLADIEUX TRADING AND MARKETING CO LP COFACE NORTH AMERICA INS CO AMY SCHMIDT 650 COLLEGE RD EAST, PRINCETON NJ 08540	38	3/12/2019	\$ -	\$ -	\$ -	\$ 35,632	\$ 35,632	992	6/17/2019	\$ -	\$ 35,216	\$ -	\$ 416	\$ 35,632
NEW ENGLAND MOTOR FREIGHT, INC.	GOODALL*JANICE A MAYNARD OCONNOR SMITH AND CATALINOTTO LLP JUSTIN W GRAY ESQ 6 TOWER PL ALBANY, NY 12203	1122	6/18/2019	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	1248	7/24/2019	\$ -	\$ -	\$ -	\$ 1	\$ 1
NEW ENGLAND MOTOR FREIGHT, INC.	GOODALL*JANICE A MAYNARD OCONNOR SMITH AND CATALINOTTO LLP JUSTIN W GRAY ESQ 6 TOWER PL, ALBANY NY 12203	249	5/9/2019	\$ -	\$ -	\$ -	\$ -	\$ -	1122	6/18/2019	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
NEW ENGLAND MOTOR FREIGHT, INC.	IRS- DEPT OF THE TREASURY INTERNAL REVENUE SERVICE 230 S DEARBORN ST CHICAGO, IL 60604-1688	1212	7/1/2019	\$ -	\$ 24,487	\$ -	\$ -	\$ 24,487	1277	8/15/2019	\$ -	\$ -	\$ -	\$ -	\$ -
NEW ENGLAND MOTOR FREIGHT, INC.	IRS- DEPT OF THE TREASURY INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101	144	4/9/2019	\$ -	\$ -	\$ 219	\$ 530	\$ 749	1312	11/22/2019	\$ -	\$ -	\$ -	\$ -	\$ -

**EXHIBIT A**

**AMENDED CLAIMS PER CLAIM AGENT**

Debtor Name	Creditor Name & Address	Amended Claim							Amending Claim						
		Claim No.	Date Filed	Secured	Administrative	Priority	General Unsecured	Total Claim Amount	Claim No.	Date Filed	Secured	Administrative	Priority	General Unsecured	Total Claim Amount
EASTERN FREIGHT WAYS, INC.	IRS- DEPT OF THE TREASURY INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101	184	4/18/2019	\$ -	\$ -	\$ 1,712	\$ 618	\$ 2,329	1313	11/22/2019	\$ -	\$ -	\$ -	\$ 618	\$ 618
APEX LOGISTICS, INC.	IRS- DEPT OF THE TREASURY INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101	185	4/16/2019	\$ -	\$ -	\$ 200	\$ -	\$ 200	1314	11/22/2019	\$ -	\$ -	\$ -	\$ -	\$ -
CARRIER INDUSTRIES, INC.	IRS- DEPT OF THE TREASURY INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101	186	4/16/2019	\$ -	\$ -	\$ 700	\$ -	\$ 700	1315	11/22/2019	\$ -	\$ -	\$ -	\$ -	\$ -
NEMF LOGISTICS, LLC	IRS- DEPT OF THE TREASURY INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101	187	4/18/2019	\$ -	\$ -	\$ 630	\$ -	\$ 630	1316	11/22/2019	\$ -	\$ -	\$ -	\$ -	\$ -
JANS LEASING CORP.	IRS- DEPT OF THE TREASURY INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101	188	4/17/2019	\$ -	\$ -	\$ -	\$ 390	\$ 390	1317	11/22/2019	\$ -	\$ -	\$ -	\$ -	\$ -
NEMF WORLD TRANSPORT, INC.	IRS- DEPT OF THE TREASURY INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101	189	4/18/2019	\$ -	\$ -	\$ 210	\$ -	\$ 210	1318	11/22/2019	\$ -	\$ -	\$ -	\$ -	\$ -
EASTERN FREIGHT WAYS, INC.	IRS- DEPT OF THE TREASURY INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101	221	4/26/2019	\$ -	\$ -	\$ 210	\$ 618	\$ 828	1313	11/22/2019	\$ -	\$ -	\$ -	\$ 618	\$ 618
CARRIER INDUSTRIES, INC.	IRS- DEPT OF THE TREASURY INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101	222	4/26/2019	\$ -	\$ -	\$ 200	\$ -	\$ 200	1315	11/22/2019	\$ -	\$ -	\$ -	\$ -	\$ -
NEW ENGLAND MOTOR FREIGHT, INC.	J M H ASSOCIATES KARYN L REBER-HUMMER 5060 RITTER RD STE C3 MECHANICSBURG, PA 17055-6774	448	5/21/2019	\$ -	\$ -	\$ -	\$ 7,480	\$ 7,480	1299	9/9/2019	\$ -	\$ -	\$ -	\$ 2,813	\$ 2,813
NEW ENGLAND MOTOR FREIGHT, INC.	JALIL WALTERS AND RASHEEDA CARTER MCMANIMON SCOTLAND AND BAUMANN LLC 75 LIVINGSTON AVE 2ND FL ROSELAND, NJ 07068	139	3/28/2019	\$ -	\$ -	\$ -	\$ -	\$ -	267	5/9/2019	\$ -	\$ -	\$ -	\$ -	\$ -
NEW ENGLAND MOTOR FREIGHT, INC.	LEAF CAPITAL FUNDING LLC LEGAL DEPT 2005 MARKET ST 14TH FL PHILADELPHIA, PA 19103	1182	6/17/2019	\$ -	\$ -	\$ -	\$ 9,516	\$ 9,516	1364	12/7/2020	\$ -	\$ -	\$ -	\$ 7,828	\$ 7,828
NEW ENGLAND MOTOR FREIGHT, INC.	LINCOLN AUTOMOTIVE FINANCIAL SVCS AKA CAB EAST LLC DEBORAH EISENHAEUER PO BOX 62180 COLORADO SPRINGS, CO 80962-4400	1	2/14/2019	\$ -	\$ -	\$ -	\$ 2,246	\$ 2,246	670	6/4/2019	\$ -	\$ -	\$ -	\$ 399	\$ 399
NEW ENGLAND MOTOR FREIGHT, INC.	LINCOLN AUTOMOTIVE FINANCIAL SVCS AKA CAB EAST LLC DEBORAH EISENHAEUER PO BOX 62180 COLORADO SPRINGS, CO 80962-4400	669	2/14/2019	\$ -	\$ -	\$ -	\$ 2,246	\$ 2,246	670	6/4/2019	\$ -	\$ -	\$ -	\$ 399	\$ 399

**EXHIBIT A**

**AMENDED CLAIMS PER CLAIM AGENT**

Debtor Name	Creditor Name & Address	Amended Claim							Amending Claim						
		Claim No.	Date Filed	Secured	Administrative	Priority	General Unsecured	Total Claim Amount	Claim No.	Date Filed	Secured	Administrative	Priority	General Unsecured	Total Claim Amount
NEW ENGLAND MOTOR FREIGHT, INC.	MANSFIELD OIL CO OF GAINESVILLE INC THOMPSON OBRIEN KEMP & NASUTI PC 40 TECHNOLOGY PKWY SOUTH STE 300 PEACHTREE CORNERS, GA 30092	1115	6/18/2019	\$ -	\$ 214,598	\$ -	\$ 19,973	\$ 234,571	1370	4/5/2021	\$ -	\$ 234,701	\$ -	\$ 19,973	\$ 254,674
NEW ENGLAND MOTOR FREIGHT, INC.	MASERGY COMMUNICATIONS INC STEVEN T HOLMES CAVAZOS HENDRICKS POIROT PC 900 JACKSON STREET STE 570 DALLAS, TX 75202	1125	6/18/2019	\$ -	\$ -	\$ -	\$ 24,217	\$ 24,217	1353	3/9/2020	\$ -	\$ -	\$ -	\$ 1,206,944	\$ 1,206,944
EASTERN FREIGHT WAYS, INC.	MCNEIL ANTHONY BUTTAUOCO AND ASSOCIATES PLLC DANIEL P BUTTAUOCO 144 WOODBURY RD, WOODBURY NY 11797	164	4/16/2019	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000	165	4/16/2019	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000
NEW ENGLAND MOTOR FREIGHT, INC.	MICHELIN NORTH AMERICA INC LESLIE MCCAULEY MICHELIN NORTH AMERICA INC ONE PARKWAY SOUTH, GREENVILLE SC 29615	124	4/5/2019	\$ -	\$ -	\$ -	\$ 98,877	\$ 98,877	125	4/5/2019	\$ -	\$ -	\$ -	\$ 98,877	\$ 98,877
NEW ENGLAND MOTOR FREIGHT, INC.	MILLER BROTHERS FURNITURE INC MATTHEW B TALADAY PO BOX 487 DUBOIS, PA 15801	685	6/3/2019	\$ -	\$ -	\$ -	\$ 13,500	\$ 13,500	714	5/28/2019	\$ -	\$ -	\$ -	\$ 13,500	\$ 13,500
NEW ENGLAND MOTOR FREIGHT, INC.	MILLER BROTHERS FURNITURE INC MATTHEW B TALADAY PO BOX 487 DUBOIS, PA 15801	1196	5/17/2019	\$ -	\$ -	\$ -	\$ 13,500	\$ 13,500	714	5/28/2019	\$ -	\$ -	\$ -	\$ 13,500	\$ 13,500
NEW ENGLAND MOTOR FREIGHT, INC.	NEW YORK STATE THRUWAY AUTHORITY KATHLEEN CLARK PO BOX 189 200 SOUTHERN BLVD, ALBANY NY 12201-0189	163	4/16/2019	\$ -	\$ -	\$ -	\$ 4,138,019	\$ 4,138,019	167	4/17/2019	\$ -	\$ -	\$ -	\$ 41,380	\$ 41,380
NEW ENGLAND MOTOR FREIGHT, INC.	NEW YORK STATE THRUWAY AUTHORITY KATHLEEN CLARK PO BOX 189 200 SOUTHERN BLVD, ALBANY NY 12201-0189	166	4/17/2019	\$ -	\$ -	\$ -	\$ 4,138,019	\$ 4,138,019	167	4/17/2019	\$ -	\$ -	\$ -	\$ 41,380	\$ 41,380
NEW ENGLAND MOTOR FREIGHT, INC.	NICKS TOWING SVC INC NICOLAS F TESTA 158 E PASSAIC AVE RUTHERFORD, NJ 07070	775	6/10/2019	\$ -	\$ 1,505	\$ -	\$ 1,647	\$ 3,151	777	6/10/2019	\$ -	\$ 1,505	\$ -	\$ 1,647	\$ 3,151
NEW ENGLAND MOTOR FREIGHT, INC.	NORTHLAND INSURANCE CO MARY WHITEHILL PO BOX 5076 HARTFORD, CT 06102	833	6/12/2019	\$ -	\$ -	\$ -	\$ 74,788	\$ 74,788	1116	6/18/2019	\$ -	\$ -	\$ -	\$ 76,257	\$ 76,257
APEX LOGISTICS, INC.	NYS- DEPT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	49	2/25/2019	\$ 3,208	\$ -	\$ -	\$ -	\$ 3,208	1215	7/3/2019	\$ 3,208	\$ -	\$ 8,648	\$ -	\$ 11,856

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**AMENDED CLAIMS PER CLAIM AGENT**

Debtor Name	Creditor Name & Address	Amended Claim							Amending Claim						
		Claim No.	Date Filed	Secured	Administrative	Priority	General Unsecured	Total Claim Amount	Claim No.	Date Filed	Secured	Administrative	Priority	General Unsecured	Total Claim Amount
NEW ENGLAND MOTOR FREIGHT, INC.	NYS- DEPT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	1325	7/22/2019	\$ -	\$ -	\$ 170,777	\$ 694,327	\$ 865,104	1332	1/15/2020	\$ -	\$ -	\$ 65,399	\$ -	\$ 65,399
NEW ENGLAND MOTOR FREIGHT, INC.	NYS- DEPT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	1329	12/27/2019	\$ -	\$ -	\$ 90,268	\$ 348,473	\$ 438,741	1332	1/15/2020	\$ -	\$ -	\$ -	\$ 343,007	\$ 343,007
NEW ENGLAND MOTOR FREIGHT, INC.	PA- DEPT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946	519	5/15/2019	\$ -	\$ -	\$ 8,059	\$ 486	\$ 8,545	1320	12/2/2019	\$ -	\$ -	\$ -	\$ -	\$ -
NEW ENGLAND MOTOR FREIGHT, INC.	PA- DEPT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946	1237	7/1/2019	\$ -	\$ -	\$ 8,059	\$ 486	\$ 8,545	1320	12/2/2019	\$ -	\$ -	\$ -	\$ -	\$ -
NEW ENGLAND MOTOR FREIGHT, INC.	PA- DEPT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946	1311	11/13/2019	\$ -	\$ -	\$ 5,813	\$ 281	\$ 6,094	1320	12/2/2019	\$ -	\$ -	\$ -	\$ -	\$ -
NEW ENGLAND MOTOR FREIGHT, INC.	PANTOS USA INC FKA HILOGISTICS NJ INC JIEUN JANG 910 SYLVAN AVE INGLEWOOD CLIFFS, NJ 07632-3306	983	6/18/2019	\$ -	\$ -	\$ -	\$ 237,934	\$ 237,934	1330	1/2/2020	\$ -	\$ -	\$ -	\$ 97,058	\$ 97,058
NEW ENGLAND MOTOR FREIGHT, INC.	PETROLEUM TRADERS CORP SCARINCI HOLLENBECK LLC D. EDELBERG 1100 VALLEY BROOK AVE, LYNDHURST NJ 07071	27	3/4/2019	\$ -	\$ 58,616	\$ -	\$ -	\$ 58,616	1372	9/29/2021	\$ -	\$ -	\$ 58,616	\$ -	\$ 58,616
UNITED EXPRESS SOLAR, LLC	PSE AND G SOLAR LOAN PROGRAM VILNA GASTON 80 PARK PLZ TSD NEWARK, NJ 07102	1099	6/18/2019	\$ 103,884	\$ -	\$ -	\$ -	\$ 103,884	1102	6/18/2019	\$ 103,884	\$ -	\$ -	\$ -	\$ 103,884
NEW ENGLAND MOTOR FREIGHT, INC.	RADIANT POOLS MARILYN SIRCO 440 N PEARL ST ALBANY, NY 12207-1320	317	5/14/2019	\$ -	\$ -	\$ -	\$ 2,141	\$ 2,141	1287	8/26/2019	\$ -	\$ -	\$ -	\$ 1,070	\$ 1,070
NEMF WORLD TRANSPORT, INC.	REDSTONE LOGISTICS LLC ERIC FRIEDLANDER 8500 W 110TH ST STE 300 OVERLAND PARK, KS 66210	842	6/12/2019	\$ -	\$ -	\$ -	\$ 5,900	\$ 5,900	1310	10/22/2019	\$ -	\$ -	\$ -	\$ 5,900	\$ 5,900
NEW ENGLAND MOTOR FREIGHT, INC.	RI- CITY OF PAWTUCKET TREASURY DEPARTMENT DIANE E WYMAN 137 ROOSEVELT AVE PAWTUCKET, RI 02860	1191	6/24/2019	\$ -	\$ -	\$ 68,434	\$ -	\$ 68,434	1333	1/21/2020	\$ -	\$ -	\$ 585	\$ -	\$ 585
EASTERN FREIGHT WAYS, INC.	RINALDI* DANIEL MAYNARD OCONNOR SMITH AND CATALINOTTO LLP JUSTIN W GRAY 6 TOWER PL, ALBANY NY 12203	105	4/2/2019	\$ -	\$ -	\$ -	\$ -	\$ -	1120	6/18/2019	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000

**EXHIBIT A**

**AMENDED CLAIMS PER CLAIM AGENT**

Debtor Name	Creditor Name & Address	Amended Claim							Amending Claim						
		Claim No.	Date Filed	Secured	Administrative	Priority	General Unsecured	Total Claim Amount	Claim No.	Date Filed	Secured	Administrative	Priority	General Unsecured	Total Claim Amount
NEMF LOGISTICS, LLC	SAIA MOTOR FREIGHT LINE LLC CLAIMS DEPARTMENT PO BOX A STATION 1 HOUMA, LA 70363	829	6/11/2019	\$ -	\$ -	\$ -	\$ 108,715	\$ 108,715	1323	12/6/2019	\$ -	\$ -	\$ -	\$ 91,013	\$ 91,013
NEMF LOGISTICS, LLC	SAIA MOTOR FREIGHT LINE LLC M KEVIN MCCARRELL FOX ROTHSCHILD LLP 2 WEST WASHINGTON ST STE 1100 GREENVILLE, SC 29601	1091	6/18/2019	\$ -	\$ -	\$ -	\$ 74,733	\$ 74,733	1322	12/6/2019	\$ -	\$ -	\$ -	\$ 87,614	\$ 87,614
EASTERN FREIGHT WAYS, INC.	SCHNADER HARRISON SEGAL AND LEWIS LLP DANIEL M PEREIRA 1600 MARKET ST SUITE 3600 PHILADELPHIA, PA 19103	653	6/5/2019	\$ -	\$ -	\$ -	\$ 1,476	\$ 1,476	655	6/6/2019	\$ -	\$ -	\$ -	\$ 1,476	\$ 1,476
NEW ENGLAND MOTOR FREIGHT, INC.	SHERWIN WILLIAMS CO* THE LINDA FIOCCA 101 PROSPECT AVE 720 GUILDHALL CLEVELAND, OH 44115-1093	921	6/14/2019	\$ -	\$ -	\$ -	\$ 15,276	\$ 15,276	1305	9/30/2019	\$ -	\$ -	\$ -	\$ 4,464	\$ 4,464
NEW ENGLAND MOTOR FREIGHT, INC.	SHORE BUSINESS SOLUTIONS JEFFREY PRUDEN PO BOX 2428 FARMINGDALE, NJ 07727	7	2/19/2019	\$ -	\$ -	\$ -	\$ 368	\$ 368	393	5/17/2019	\$ -	\$ -	\$ -	\$ 1,519	\$ 1,519
NEW ENGLAND MOTOR FREIGHT, INC.	SIMPLE TRANSPORTATION INC DONALD W MACKEY 432 E MAJOR DR NORTHLAKE, IL 60164	22	2/28/2019	\$ -	\$ -	\$ 9,991	\$ -	\$ 9,991	224	4/29/2019	\$ -	\$ -	\$ -	\$ 14,665	\$ 14,665
NEW ENGLAND MOTOR FREIGHT, INC.	SQP INC TECH LOGISTICS 300 ELM ST UNIT 1 MILFORD, NH 03055-4715	169	4/19/2019	\$ -	\$ -	\$ -	\$ 80	\$ 80	170	4/19/2019	\$ -	\$ -	\$ -	\$ 80	\$ 80
NEW ENGLAND MOTOR FREIGHT, INC.	TELESCOPE CASUAL FURNITURE TECH LOGISTICS JENNIFER A BORTNOWSKY 300 ELM ST UNIT 1, MILFORD NH 03055-4715	180	4/19/2019	\$ -	\$ -	\$ -	\$ 1,489	\$ 1,489	584	5/28/2019	\$ -	\$ -	\$ -	\$ 1,489	\$ 1,489
NEW ENGLAND MOTOR FREIGHT, INC.	TOP DAWG GROUP LLC TONI KOLENO 220 EASTVIEW DR STE 102 BROOKLYN HEIGHTS, OH 44131	2	2/14/2019	\$ -	\$ -	\$ -	\$ 8,534	\$ 8,534	560	5/24/2019	\$ -	\$ -	\$ -	\$ 9,433	\$ 9,433
NEW ENGLAND MOTOR FREIGHT, INC.	WILLIAMS*HAROLD EFFAT HUSSAIN 1050 SEVEN OAKS LANE MAMARONECK, NY 10543	985	6/16/2019	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	986	6/16/2019	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
NEW ENGLAND MOTOR FREIGHT, INC.	WOODS* MICHAEL AND ANDREA JASON D BRUSH ESQ 9 MILES RD RUTLAND, MA 01543	115	4/5/2019	\$ -	\$ -	\$ -	\$ 820	\$ 820	751	6/10/2019	\$ -	\$ -	\$ -	\$ 820	\$ 820
TOTAL EXPUNGED CLAIM(S):		58 Claim(s)		\$ 107,092	\$ 299,206	\$ 397,227	\$ 16,117,876	\$ 16,921,401							



**EXHIBIT B**

**DUPLICATIVE CLAIMS PER CLAIM AGENT**

Debtor Name	Creditor Name & Address	Duplicative and Superseded Claim							Superseding Claim						
		Claim No.	Date Filed	Secured	Administrative	Priority	General Unsecured	Total Claim Amount	Claim No.	Date Filed	Secured	Administrative	Priority	General Unsecured	Total Claim Amount
NEW ENGLAND MOTOR FREIGHT, INC.	DHL GLOBAL SUPPLY CHAIN JOANNA SPYCHALSKI 570 POLARIS PKWY DEPT 220 WESTERVILLE, OH 43082-7900	674	5/31/2019	\$ -	\$ -	\$ -	\$ 119	\$ 119	518	5/24/2019	\$ -	\$ -	\$ -	\$ 119	\$ 119
NEW ENGLAND MOTOR FREIGHT, INC.	DHL GLOBAL SUPPLY CHAIN JOANNA SPYCHALSKI 570 POLARIS PKWY DEPT 220 WESTERVILLE, OH 43082-7900	675	5/31/2019	\$ -	\$ -	\$ -	\$ 3,530	\$ 3,530	517	5/24/2019	\$ -	\$ -	\$ -	\$ 3,530	\$ 3,530
NEW ENGLAND MOTOR FREIGHT, INC.	IPC USA INC. HELEN SURH 4 HUTTON CENTRE DR STE 700 SANTA ANA, CA 92707	1128	6/18/2019	\$ -	\$ 242,855	\$ -	\$ -	\$ 242,855	1127	6/18/2019	\$ -	\$ 242,855	\$ -	\$ -	\$ 242,855
NEW ENGLAND MOTOR FREIGHT, INC.	SEABREEZE NORTH CORP KRISTOPHER IMMEL RODERICK LINTON BELFANCE LLP 50 S MAIN ST 10TH FLOOR, AKRON OH 44308	1035	6/17/2019	\$ -	\$ 214,978	\$ -	\$ -	\$ 214,978	1034	6/17/2019	\$ -	\$ 214,978	\$ -	\$ -	\$ 214,978
NEW ENGLAND MOTOR FREIGHT, INC.	VAG INC DBA PERFORMANCE LUBRICANTS GARY R GALATI 7460 LANCASTER PIKE STE 4, HOCKESSIN DE 19707	119	4/9/2019	\$ -	\$ -	\$ -	\$ 39,352	\$ 39,352	215	3/12/2019	\$ -	\$ -	\$ -	\$ 39,352	\$ 39,352
NEW ENGLAND MOTOR FREIGHT, INC.	VW CREDIT LEASING LTD CO VW CREDIT INC BONIAL AND ASSOCIATES JASON A COTTRILL, PO BOX 9013 ADDISON TX	59	3/24/2019	\$ 19,980	\$ -	\$ -	\$ -	\$ 19,980	56	3/24/2019	\$ 19,980	\$ -	\$ -	\$ -	\$ 19,980
<b>TOTAL EXPUNGED CLAIM(S):</b>		<b>6 Claim(s)</b>		<b>\$ 19,980</b>	<b>\$ 457,833</b>	<b>\$ -</b>	<b>\$ 43,001</b>	<b>\$ 520,814</b>							